

STATEMENT OF TELEPHONE WAR TAX REFUSAL

I am enclosing payment of my _____ phone bill in the amount of \$ _____
(date of bill)

I am refusing payment of the following amount of federal excise tax because of conscientious objection to its use for military purposes:

Current federal excise tax: \$ _____
Plus unpaid federal excise tax carried over from prior bills: \$ _____

I anticipate that these unpaid taxes will be reported to the Internal Revenue Service, as stated in the IRS code (sect. 49.4291-1, title 26; 1996), and my telephone account adjusted with an appropriate credit.

Signature

Account Number

For further information:

National War Tax Resistance Coordinating
Committee, PO Box 150553, Brooklyn, NY 11215

Local Group Address and Phone:

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THE FEDERAL TELEPHONE EXCISE TAX IS A MILITARY TAX

The U.S. government spends the majority of all income tax and excise tax revenues on the costs of wars and military programs: past, present, and future. In particular, the telephone excise tax is associated with military spending. It was originally enacted—and has been repeatedly renewed—because of extra revenue demands resulting from wars and excessive military spending. This tax has raised over \$30 billion since 1966, when it was restored to finance expansion of the Vietnam War. In 1990, Congress made the telephone excise tax permanent. The legislative history of the 1990 act said that the revenues raised would be used to fund child care, but the simple fact is that all of this money goes into the General Fund, just as it always has. Over half the money in the General Fund, and consequently over half of the phone tax revenue, continues to fund militarism. Those of us who refuse to pay the tax usually redirect it by donating the money to voluntary organizations that fund the neglected needs of society.

According to IRS regulations, telephone companies are *not* expected to be collection agencies. If customers refuse to pay the federal tax, the company should report the unpaid tax to the IRS and adjust the customer's account with a credit. The IRS may deduct the accumulated tax from any income tax refund.

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